Government of Saskatchewan

Financial Statement 2003-2004

Northlands College

For the fiscal year ending June 30, 2004

Saskatchewan Centennial 2005

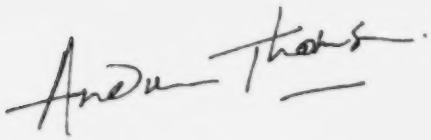
Letter of Transmittal

The Honourable Dr. Lynda M Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour,

I have the honour to submit for your consideration the Financial Statements of the Northlands College for the year ending June 30, 2004.

Respectfully submitted,



Andrew Thomson
Minister of Learning

105-00531/

NORTHLANDS COLLEGE

FINANCIAL STATEMENTS

June 30, 2004

Deloitte

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AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF
NORTHLANDS COLLEGE**

We have audited the statement of financial position of Northlands College as at June 30, 2004 and the statements of operations, changes in net assets and of cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

August 20, 2004

Member of
Deloitte Touche Tohmatsu

Northlands College
Statement of Financial Position
as at June 30, 2004

	2004			2003
	Operating	Capital	Total	Total
Assets				
Current Assets				
Cash	$ 3,684,568	$ -	$ 3,684,568	$ 3,206,186
Accounts receivable (note 3)	637,667	-	637,667	990,065
Prepaid expenses	46,314	-	46,314	43,347
	4,368,549		4,368,549	4,239,598
Non-current Assets				
Capital Assets (note 4)	-	3,220,026	3,220,026	2,608,288
	$ 4,368,549	$ 3,220,026	$ 7,588,575	$ 6,847,886
Liabilities				
Current Liabilities				
Accrued salaries and benefits	$ 507,631	$ -	$ 507,631	$ 478,280
Accounts payable & accrued liabilities (note 5)	713,804	-	713,804	768,844
Unearned revenue (note 6)	2,094,058	-	2,094,058	1,556,204
Current portion of long-term debt (note 7)	-	32,288	32,288	-
	3,315,493	32,288	3,347,781	2,803,328
Non-current liabilities				
Long-term debt (note 7)	-	632,272	632,272	-
Net Assets				
Invested in capital assets	-	2,555,466	2,555,466	2,608,288
Restricted (note 8)	651,184	-	651,184	822,289
Unrestricted	401,872	-	401,872	613,981
	1,053,056	2,555,466	3,608,522	4,044,558
	$ 4,368,549	$ 3,220,026	$ 7,588,575	$ 6,847,886

On behalf of the Board:

Director

Director/CFO

See accompanying notes to financial statements

Northlands College
Statement of Operations
for the year ended June 30, 2004

	2004 Budget (Note 9)	2004 Operating	2003	2004 Capital	2003	**2004 Total**	2003 Total
Revenues (Schedule 1)							
Provincial government	$ 9,350,415	$ 8,151,906	$ 8,527,022	$ 9,787	$ 591,467	**$ 8,161,693**	$ 9,118,489
Federal government	90,800	112,931	65,380	-	-	**112,931**	65,380
Other revenue	3,191,332	3,251,205	3,722,730	60,000	-	**3,311,205**	3,722,730
Total revenues	12,632,547	11,516,042	12,315,132	69,787	591,467	**11,585,829**	12,906,599
Expenses (Schedule 2)							
Agency Contracts	2,584,714	2,151,795	2,526,820	-	-	**2,151,795**	2,526,820
Amortization	-	-	-	366,787	363,279	**366,787**	363,279
Equipment	330,434	263,092	280,621	-	-	**263,092**	280,621
Facilities	1,300,876	1,066,149	1,156,524	-	-	**1,066,149**	1,156,524
Information Technology	109,259	74,739	112,744	-	-	**74,739**	112,744
Operating (Schedule 3)	1,976,715	1,765,256	1,758,070	-	-	**1,765,256**	1,758,070
Personal services	6,544,436	6,334,047	6,338,910	-	-	**6,334,047**	6,338,910
Total expenses	12,846,434	11,655,078	12,173,689	366,787	363,279	**12,021,865**	12,536,968
(Deficiency) excess of revenues over expenses	$ (213,887)	$ (139,036)	$ 141,443	$ (297,000)	$ 228,188	**$ (436,036)**	$ 369,631

See accompanying notes to financial statements

Northlands College
Statement of Changes in Net Assets
for the year ended June 30, 2004

	2004				2003
	Invested in capital assets	Restricted	Unrestricted	**Total**	Total
(Deficiency) excess of revenues over expenses	$ (366,787)	$ -	$ (69,249)	**$ (436,036)**	$ 369,631
Net assets, beginning of year	2,608,288	822,288	613,982	**4,044,558**	3,674,927
Interfund transfers:					
Invested in capital assets	313,965	(174,880)	(139,085)	-	-
Externally imposed restrictions	-	-	-	-	-
Internally imposed restrictions	-	3,776	(3,776)	-	-
Net assets, end of year	$ 2,555,466	$ 651,184	$ 401,872	$ 3,608,522	$ 4,044,558

Restricted details: (note 8)

	Beginning Balance	To Restricted	From Restricted	Ending Balance
Externally Restricted				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Internally Restricted				
Capital Equipment Purchase Reserve	7,300	7,700	(8,100)	6,900
Building Capital Reserve	250,000	-	(134,020)	115,980
Building Maintenance Reserve	121,750	28,250	(25,250)	124,750
Information Technology Reserve	73,155	-	(32,760)	40,395
Marketing Reserve	-	25,000	(17,846)	7,154
Training and Education Reserve	370,083	183,578	(197,656)	356,005
	822,288	244,528	(415,632)	651,184
Total Restricted	$ 822,288	$ 244,528	$ (415,632)	$ 651,184

Northlands College
Statement of Cash Flows
for the year ended June 30, 2004

	2004	2003
Cash flows from operating activities		
(Deficiency) excess of revenues over expenses	$ (436,036)	$ 369,631
Amortization of capital assets	366,787	363,279
	(69,249)	732,910
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	352,398	(183,025)
(Increase) in prepaid expenses	(2,968)	(8,042)
Increase (decrease) in accrued salaries and benefits	29,351	(163,918)
(Decrease) increase in accounts payable and accrued liabilities	(55,040)	309,481
Increase in unearned revenue	537,854	298,644
Increase in current portion of long-term debt	32,288	-
Cash provided from operating activities	824,634	986,050
Cash flows from investing activities		
Purchase of capital assets	(978,524)	(740,623)
Cash used in investing activities	(978,524)	(740,623)
Cash flows from financing activities		
Long-term debt financing	632,272	-
Cash provided from financing activities	632,272	-
Net increase in cash	478,382	245,427
Cash, beginning of year	3,206,186	2,960,759
Cash, end of year	$ 3,684,568	$ 3,206,186

See accompanying notes to financial statements

Northlands College
Notes to the Financial Statements
for the year ended June 30, 2004

1. PURPOSE AND AUTHORITY

Northlands College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the Colleges is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Northlands College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating Fund

The operating fund accounts for the College's program delivery, service and administrative activities.

(ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions related to the general operations are recognized as revenue of the operating fund in the year that the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

2. SIGNIFICANT ACCOUNTING POLICIES - continued

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year.

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows and amortization is reported as an expense in the capital fund.

Buildings	20 years
Furniture and equipment	3 to 10 years
Leasehold improvements	Term of lease or useful life

d) Cash

Cash is represented by cash on hand and balances with banks.

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

	2004	2003
	$	$
Saskatchewan Learning	**41,692**	65,491
Other	**595,975**	924,574
	$ 637,667	$ 990,065

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	**2004 Net Book Value**	2003 Net Book Value
	$	$	**$**	$
Land	42,859	-	**42,859**	37,359
Buildings	5,009,851	2,148,422	**2,861,429**	2,089,307
Furniture and Equipment	1,262,586	1,130,266	**132,320**	136,497
Leasehold Improvements	291,613	108,195	**183,418**	345,125
	$ 6,606,909	$ 3,386,883	**$ 3,220,026**	$ 2,608,288

5. ACCOUNTS PAYABLE & ACCRUED LIABILITIES

Accounts payable are composed of the following:

	2004 $	2003 $
Government of Saskatchewan	**12,315**	86,635
Federal Government	**141,067**	127,542
Other	**560,422**	554,667
	$ 713,804	$ 768,844

6. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2004 $	2003 $
Saskatchewan Learning	**1,843,433**	1,157,236
Federal Government grant	**25,974**	10,472
Other	**224,651**	388,496
	$ 2,094,058	$ 1,556,204

7. LONG TERM DEBT

	2004 $	2003 $
Royal Bank of Canada, interest rate fixed at 5.589% per annum, monthly repayment terms of $5,717.94 for 10 years, beginning March 25, 2004	**664,560**	-
Less:		
Current portion	**(32,288)**	-
	$ 632,272	$ -

8. RESTRICTIONS ON NET ASSETS

The Board of Directors of Northlands College have placed internal restrictions on $651,184 (2003 – $822,288) of unrestricted net assets to be used for various purposes as indicated on Statement 3.

External restrictions have not been placed on assets used by Northlands College.

9. BUDGET AMOUNTS

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 20, 2003. The Minister approved the budget on June 24, 2003.

10. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2004	2003
SaskTel	**$ 99,980**	$ 105,418
SaskPower and SaskEnergy	**73,578**	63,000
Saskatchewan Property Management Corporation	**431,035**	543,789
SIAST Campuses	**799,775**	2,829,172
University of Regina	**61,155**	55,795
University of Saskatchewan	**12,808**	36,738
Total Payments made to Related Parties	**$1,478,331**	$3,633,912

	2004	2003
Saskatchewan Workers' Compensation Board	**$ 1,648**	$ -
Saskatchewan Learning	**9,484,315**	9,028,504
SIAST Campuses	**720**	504
University of Regina	**191**	-
University of Saskatchewan	**26,629**	139
Total Amounts Receivable/Received from Related Parties	**$9,513,503**	$9,029,147

The College receives long distance telephone service between major centres from SaskTel, a related party, at reduced rates available to government agencies.

The College brokers course programs from Saskatchewan Institute of Applied Science and Technology (SIAST) are based on negotiated rates.

11. FINANCIAL INSTRUMENTS

The College's significant financial instruments consist of accounts receivable, accounts payable and accrued liabilities, and long-term debt.

a) The carrying amount of cash, accounts receivable, accounts payable and accrued liabilities approximate fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing or certainly of future cash flows.

b) The College is exposed to credit risk from the potential non-payment of accounts receivable.

12. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of three pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, either the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. No matching contribution is made by the College. The General Revenue Fund is responsible for the financial obligations of the TSP. All other employees participate through the Municipal Employees Pension Plan (MEPP), which is a multi-employer defined benefit plan. Pension expense for the year amounted to $176,590 (2003 - $175,849).

13. LEASE AGREEMENTS

The College is currently leasing certain land and buildings under leases that expire at various dates to May 1, 2024. Annual rentals under the leases for each of the next five years are as follows:

2005	-	$392,779
2006	-	$392,779
2007	-	$392,779
2008	-	$392,779
2009	-	$392,779

14. MEASUREMENT UNCERTAINTY

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

15. FOUNDATION

Northlands College established a wholly owned charitable foundation called "Northlands College Foundation Scholarship Incorporated" for the purpose of advancing education by recognizing student scholastic achievement through the provision of scholarships. The foundation recorded revenue of $57,263 in 2004 and had net assets of $57,263 as at June 30, 2004.

Schedule 1

Northlands College
Schedule of Operating Fund Revenues by Function
for the year ended June 30, 2004

	2004								2004	2004 Budget (Note 9)	2003
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total
Provincial Government											
Saskatchewan Learning											
Operating grant	$ 3,535,331	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,535,331**	$ 3,644,189	$ 3,290,930
Program payments	647,745	2,030,755	42,744	668,364	741,976	-	269,699	119,724	**4,521,007**	5,584,026	4,566,162
Other	-	-	-	-	-	-	-	-	**-**	-	561,022
	4,183,076	2,030,755	42,744	668,364	741,976	-	269,699	119,724	**8,056,338**	9,228,215	8,418,114
Other Provincial	6,078	60,222	482	-	28,786	-	-	-	**95,568**	122,200	108,908
	4,189,154	2,090,977	43,226	668,364	770,762	-	269,699	119,724	**8,151,906**	9,350,415	8,527,022
Federal Government											
Admin recovery	7,118	-	-	-	-	-	-	-	**7,118**	13,625	3,824
Seat purchases	-	-	-	-	-	-	-	-	**-**	-	-
Projects	-	-	-	-	-	-	-	-	**-**	-	-
Other	-	40,559	-	-	46,548	-	18,706	-	**105,813**	77,175	61,556
	7,118	40,559	-	-	46,548	-	18,706	-	**112,931**	90,800	65,380
Other Revenue											
Admin recovery	165,240	-	-	-	-	-	-	-	**165,240**	221,662	233,281
Contracts	-	362,102	14,643	103,913	323,527	397,621	-	-	**1,201,806**	1,395,378	1,386,646
Interest	95,088	-	-	-	-	-	-	-	**95,088**	100,000	99,795
Rents	24,563	5,850	-	2,865	6,663	5,473	154,962	-	**200,376**	62,600	196,524
Resale Items	3,680	158,652	499	54	158	14,181	-	-	**177,224**	91,378	142,479
Tuitions	-	597,517	18,562	147,991	29,191	29,195	-	-	**822,456**	663,155	835,120
Other	548,950	14,960	-	780	81	987	23,257	-	**589,015**	657,159	828,885
	837,521	1,139,081	33,704	255,603	359,620	447,457	178,219	-	**3,251,205**	3,191,332	3,722,730
Total revenue	5,033,793	3,270,617	76,930	923,967	1,176,930	447,457	466,624	119,724	**11,516,042**	12,632,547	12,315,132
Total operating expenses (Schedule 2)	3,706,291	3,299,664	75,584	1,010,914	1,188,029	634,959	1,088,564	651,073	**11,655,078**	12,846,434	12,173,689
(Deficiency) excess of revenues over expenses	$ 1,327,502	$ (29,047)	$ 1,346	$ (86,947)	$ (11,099)	$ (187,502)	$ (621,940)	$ (531,349)	**$ (139,036)**	$ (213,887)	$ 141,443

Schedule 2

Northlands College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2004

	2004									2004	2004 Budget (Note 9)	2003
	General	Skills Training		Basic Education		University	Services					
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel		**Total**	Total	Total
Agency Contracts	$ 112,693	$ 1,247,097	$ 54,172	$ 67,156	$ 150,293	$ 350,949	$ 124,776	$ 44,659		**$ 2,151,795**	$ 2,584,714	$ 2,526,820
Equipment	118,998	61,188	-	16,744	19,186	11,618	7,764	27,594		**263,092**	330,434	280,621
Facilities	430,072	165,470	626	65,252	71,305	38,288	286,822	8,314		**1,066,149**	1,300,876	1,156,524
Information Technology	72,751	1,100	-	714	174	-	-	-		**74,739**	109,259	112,744
Operating (Schedule 3)	654,092	616,984	11,410	109,272	153,150	81,767	98,991	39,590		**1,765,256**	1,976,715	1,758,070
Personal services	2,317,685	1,207,825	9,376	751,776	793,921	152,337	570,211	530,916		**6,334,047**	6,544,436	6,338,910
	$ 3,706,291	$ 3,299,664	$ 75,584	$ 1,010,914	$ 1,188,029	$ 634,959	$ 1,088,564	$ 651,073		**$ 11,655,078**	$ 12,846,434	$ 12,173,689
			$ 3,375,248		$ 2,198,943			$ 1,739,637				

See accompanying notes to financial statements

Schedule 3

Northlands College
Schedule of Operating Expenses
for the year ended June 30, 2004

	2004	2004 Budget (Note 9)	2003
	Total	Total	Total
Advertising	**$ 105,517**	$ 80,862	$ 97,744
Association Fees & Dues	**13,301**	12,295	10,671
Bad Debts	**25,039**	18,063	(716)
Financial Services	**12,687**	371	450
In-Service	**39,761**	82,001	30,368
Insurance	**67,109**	68,748	69,695
Materials & Supplies	**459,765**	532,793	465,048
Printing & Copying	**75,512**	79,942	95,495
Professional Services	**18,249**	20,407	16,630
Resale Items	**191,192**	140,429	146,193
Subscriptions	**4,882**	5,425	4,873
Telephone/Fax	**104,388**	119,320	105,982
Travel	**556,963**	654,418	607,527
Other	**90,891**	161,641	108,110
	$ 1,765,256	$ 1,976,715	$ 1,758,070

See accompanying notes to financial statements

Northlands College
Expanded Personal Service Listing
for the year ended June 30, 2004
"Unaudited"

Listed are individuals **(including unionized employees)** who received $2,500 or more for salaries, wages, honorariums, and compensation for personal service.
This listing will included: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service.
(No travel reimburements, transfers or other expenditures will be included).

	Annual Gross Base Salary	Annual Gross Honorarium	Total Personal Service Amount
BOUCHARD, LISA	39,193		$ 39,193
BROWN, GLORIA	17,081		$ 17,081
BUNYAN, LORRAINE	54,220		$ 54,220
CALLADINE, ELIZABETH A	15,168		$ 15,168
CAMERON, RAEANNE	39,295		$ 39,295
CHABOYER, BRIAN	2,790		$ 2,790
CHARLES, CHARLENE	24,820		$ 24,820
CHARLES, ELIZABETH	37,668		$ 37,668
CHARLES, ERIN	27,732		$ 27,732
CHARLES, STEVEN	50,585		$ 50,585
CHARTIER, ALICE	22,224		$ 22,224
CHARTIER, DOMINIQUE	30,171		$ 30,171
CHRISPEN, CHERISE	22,381		$ 22,381
CLARKE, DONNA	38,128		$ 38,128
COGGER, TAMARA	46,167		$ 46,167
CONLEY, TERRI-LYNN	40,648		$ 40,648
COOK, GARETH L	38,635		$ 38,635
COUTTS, LOIS	55,279		$ 55,279
COWAN, GEOFF	54,108		$ 54,108
COWAN, LINDA	58,776		$ 58,776
CRAWFORD, LINDA	53,023		$ 53,023
DAIGNEAULT, JOE	73,029		$ 73,029
D'AMOUR, DENISE	80,607		$ 80,607
DESJARLAIS, ROSE	30,945		$ 30,945
DOUGLAS, ANDREW	54,900		$ 54,900
EASTMAN, CHERYL	39,664		$ 39,664
ELSNER, ROXANN	30,811		$ 30,811
FIDDLER, JOANNE	19,637		$ 19,637
FIDDLER, MARY LINDA	28,391		$ 28,391
FINGARSEN, DANIEL	33,557		$ 33,557
FINLAYSON, LAWRENCE	18,677		$ 18,677
FROESE, BARBARA	35,504		$ 35,504
GABRIEL, MARNIE	53,610		$ 53,610
GARDINER, LOUIS		15,145	$ 15,145

GLASSER, GEORGINA	28,051		$	28,051
GOODMAN, GILLIAN	32,360		$	32,360
GORDON, CALLA	61,284		$	61,284
GOULET, ORDEAN	72,461		$	72,461
GRANT-BLOXOM, PATRICIA	48,663		$	48,663
HAYDUKEWICH, KELLY	47,214		$	47,214
HENDRICKS, BRYAN	24,958		$	24,958
HENDRY, JENNIFER	44,020		$	44,020
HERRINGER, JAN	28,770		$	28,770
HOEFT, JOANNE	50,683		$	50,683
HUNTLEY, PAMELA	25,798		$	25,798
IVANOCHKO, BETTIE	54,739		$	54,739
IWASYK, MARILYN	30,327		$	30,327
JANUSUS, BARRY	61,252		$	61,252
JANVIER, BRENDA J		4,795	$	4,795
JONES, CASEY	30,335		$	30,335
KENNEDY, JASON	39,023		$	39,023
KILGOUR, KAREN	10,216		$	10,216
KOLOSKY, WESLEY	26,907		$	26,907
LALIBERTY, GEORGE M.	10,945		$	10,945
LANCASTER, JOHN	6,802		$	6,802
LANGDON, CATHERINE	31,707		$	31,707
LAPRISE, TRACY	47,277		$	47,277
LEEFE, MARIE	33,720		$	33,720
LEMAIGRE, NOEL	9,188		$	9,188
LENNARD, JO-ANNE	50,962		$	50,962
MacDONALD, SHELLY	15,988		$	15,988
MADARASH, LAUREL	24,390		$	24,390
MARKHAM, JUNE	12,786		$	12,786
MAYOTTE, PETER	80,799		$	80,799
MAYOTTE, STEWART	58,888		$	58,888
MAYSON, RON	20,177		$	20,177
McCALLUM, DARRELL		2,565	$	2,565
MCCALLUM, LISA	7,746		$	7,746
MCCALLUM, REBECCA	5,839		$	5,839
McCALLUM, RITA	21,857		$	21,857
MCDERMOTT, HELEN	48,515		$	48,515
MCDOUGALD, CHANDRA	45,470		$	45,470
McINTOSH, LORRAINE	37,112		$	37,112
MCKAY, FLORA	50,795		$	50,795
MCKENZIE, ANGIE	30,917		$	30,917
MCKENZIE, JILL	26,809		$	26,809
MCLAUGHLIN, BILL	103,071		$	103,071
MCLEOD, CAM	19,586		$	19,586
MCLEOD, DENNIS	54,954		$	54,954
MCMILLEN, JAN	5,207		$	5,207
MEEK, DON	17,068		$	17,068
MEGINBIR, GARY	58,060		$	58,060
MERCER, ANNE	44,316		$	44,316
MILLARD, WILLIAM	55,382		$	55,382
MIRASTY, NANCY	31,676		$	31,676
MONTGRAND, LUCY	44,853		$	44,853

MORELLI, URBAIN P	51,404		$	51,404
MORIN, BRIAN		6,980	$	6,980
MORIN, MURIEL	10,984		$	10,984
MORISSETTE, PENELOPE	33,472		$	33,472
MUNRO, HUGH	58,776		$	58,776
NICHOLSON, CINDY	47,270		$	47,270
OLSEN, KEITH	33,520		$	33,520
PATTERSON, CHERYL	13,841		$	13,841
PEDERSON, LOUISE	55,279		$	55,279
PHELPS, VIVIAN H	69,711		$	69,711
PLAYFORD, FERN	47,167		$	47,167
PLUNZ, GLENYS	56,136		$	56,136
POITRAS, CARSON	47,969		$	47,969
POPPLOW, DOROTHY	40,791		$	40,791
PROTASENKO, BOBBI-JO	34,522		$	34,522
PYAKUTCH, CHARMAINE	16,791		$	16,791
RATT, MONICA	4,937		$	4,937
REDIRON, SANDY		4,155	$	4,155
REID, ROY	29,311		$	29,311
ROBERTSON, EMIEL	24,178		$	24,178
ROBERTSON, LLOYD	42,747		$	42,747
ROY, DANIEL R	16,559		$	16,559
ROY, EDWARD	12,603		$	12,603
ROY, JOLENE	43,820		$	43,820
SAYEED, FAISAL	36,675		$	36,675
SCULLY, RALPH	2,767		$	2,767
SMITH, PATRICIA	57,860		$	57,860
STENNE, GABRIEL		2,590	$	2,590
STUDER, JUDY	46,627		$	46,627
TAIT, BONNIE	55,832		$	55,832
TAYLOR, ELIZABETH	33,780		$	33,780
THOMPSON, ROBERT	58,239		$	58,239
UHL, SAM	7,746		$	7,746
VAN VLIET, JULIE	11,447		$	11,447
VOISEY, SAM	43,701		$	43,701
WALKER, GAIL	72,585		$	72,585
WALTER, RAYMOND	42,869		$	42,869
WATERS, ELLEN	68,471		$	68,471
WATSON, DARLENE	51,223		$	51,223
WATSON, JOHN	20,925		$	20,925
WESSELER, LUTZ	36,983		$	36,983
WHEELER, THERESE		4,155	$	4,155
WOLVERINE, LOUISE	5,144		$	5,144
YOUNG, SHELLEY	49,908		$	49,908
	4,591,921	40,385	$	4,632,306

Northlands College
Supplier Payment Listing
for the year ended June 30, 2004
"Unaudited"

Listed are payees who received $20,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

ATHABASCA HEALTH AUTHORITY	$	25,000
ATKINSON, FRAN (Barrister & Solicitor)	$	45,327
BLUE CROSS	$	203,244
COMFORT INN BY JEC - P.A.	$	24,552
DELL COMPUTER CORPORATION	$	50,083
DUMONT TECHNICAL INSTITUTE	$	23,876
FASTTRACK MANAGEMENT COMPANY	$	216,615
FEDERATED CO-OPERATIVES LIMITED	$	30,946
GRAND & TOY LTD.	$	75,420
THE GREAT-WEST LIFE ASSURANCE	$	23,832
ILE-A-LA-CROSSE SCHOOL DIV.112	$	35,000
JOB SOURCE SAFTEY SERVICES	$	32,956
KEEWATIN CAREER DEVELOPMENT CORP.	$	47,847
MARCH SCHAFFEL ARCHITECTS LTD.	$	56,960
MAXIMUM TRAINING	$	57,673
McDIARMID LUMBER	$	48,291
MEADOW NORTH AGENCIES LTD.	$	29,802
MEYERS NORRIS PENNY	$	20,390
MID CITY ELECTRIC (1979) LTD.	$	22,492
MINISTER OF FINANCE	$	139,353
M.N.S. LTD.	$	43,385
NORTHERN APPRENTICESHIP COMMITTEE	$	53,110
NORTHERN GROCERS INC.	$	45,644
NORTHWAY JANITORIAL SERVICE	$	60,346
NORTHERN LIGHTS SCHOOL DIV 113	$	26,600
NORTHERN TEACHER EDUCATION	$	315,000
NUNA TRAINING TECHNOLOGIES	$	55,811
PETER BALLENTYNE CREE NATION	$	62,086
RECEIVER GENERAL FOR CANADA	$	1,691,102
615385 SASKATCHEWAN LTD.	$	34,668
S.G.E.U.	$	74,140
SGEU LONG TERM DISABILITY	$	54,487
SIAST WASCANA CAMPUS	$	51,425
SIAST WOODLAND CAMPUS	$	624,236
SIAST WOODLAND CAMPUS BOOKSTOR	$	110,410
FIRST NATIONS UNIVERSITY OF CANADA	$	314,808
SASKATCHEWAN INDIAN INSTITUTE OF TECHNOLOGIES	$	82,904
SASK. MUNICIPAL SUPERANNUATION	$	385,013
SASK POWER	$	73,578
SASK PROPERTY MANAGEMENT CORP.	$	431,035
SASK. TEACHERS' FEDERATION	$	70,182
SASK TEL	$	99,980
THE STAR PHOENIX	$	22,753
SUPERIOR PROPANE INC.	$	32,871
SUPREME BASICS	$	29,624
TEACHERS SUPERANNUATION FUND	$	45,769
TESCH, ROB	$	29,668
TRANSWEST AIR	$	23,521
TREPP CONSTRUCTION	$	25,323
UNIVERSITY OF REGINA	$	24,924
UNIVERSITY OF REGINA BOOKSTORE	$	36,171
WATT AGENCIES INC.	$	31,390
WOODLAND CREE ENTERPRISES INC.	$	91,281
ZSAR HOLDINGS & MP EQUITIES	$	202,920
Total	$	6,565,823